



A graphic design featuring a central dark red dot connected by a thin green line to a large green circle. This circle contains a white number '9'. To the right of the circle is a blue rectangular block containing the text 'Managerial Accounting' in white.

9

CANDO
Council for the Advancement
of Native Development Officers

Table of Contents

Section One	Accounting And The Organization	3
Module 1	The Accounting Systems.....	5
<i>Development Tool</i>	<i>Basic Bookkeeping.....</i>	5
Module 2	Management And Financial Accounting.....	6
Module 3	Planning, Control And Feedback	7
Section Two	Costs: Terms And Purposes	9
Module 4	Cost Terminology	11
Module 5	Service, Merchandising And Manufacturing Companies	12
<i>Development Tool</i>	<i>Profit Pricing For The Costing Of A Service.....</i>	13
<i>Development Tool</i>	<i>Merchandise For Profit</i>	13
<i>Development Tool</i>	<i>Profit Pricing For A Manufacturer.....</i>	13
Module 6	Manufacturing Costs	14
Section Three	Budgeting.....	15
Module 7	Budgeting.....	17
<i>Development Tool</i>	<i>Business Plan Guide.....</i>	18
Module 8	Budgeting For A Merchandising Company.....	19
<i>Development Tool</i>	<i>Credit and Collections.....</i>	27
<i>Development Tool</i>	<i>Marketing Plan Outline.....</i>	28
<i>Development Tool</i>	<i>Lending - The Basic Criteria</i>	28
<i>Development Tool</i>	<i>Dealing With Your Banker And Other Lenders</i>	28
Module 9	Budgeting for A Manufacturing Company.....	29
Section Four	Cost-Volume-Profit Analysis.....	41
Module 10	Cost Behaviour.....	43
Module 11	CVP Analysis Applications	44
Module 12	Comparing Price and Volume Alternatives.....	45
<i>Development Tool</i>	<i>Setting The Right Price.....</i>	47
Module 13	Determining Break-Even Level Of Activity	48
<i>Development Tool</i>	<i>Attacking Business Decision Problems With Break-Even Analysis.....</i>	50
Module 14	Contribution Analysis	50
Section Five	Performance Evaluation Using Budgets.....	51
Module 15	The Static Budget.....	53
<i>Development Tool</i>	<i>Checklist For Profit Watching.....</i>	55
Module 16	Standards, Flexible Budgets And Variances	56
Module 17	Non-Financial Objectives And Long-Term Goals.....	60
Glossary	61
Resources	62